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September 1, 2005

The Commissioner of Patents and Trademarks
Washington, D.C. 20231
U.S.A.

Dear Sir:

RE: Information Disclosure Statement
U.S. Application No. 10/507,409
METHOD AND SYSTEM OF COST VARIANCE ANALYSIS
Inventors: LAY, Colin M.
Our File: 015049-1003

Applicant submits this Statement in accordance with the duty of disclosure under 37 C.F.R. 1.56 and 1.97-1.98. This Statement is filed in accordance with 37 C.F.R. 1.97(b)(3), prior to issuance of a First Office Action on its merits.

A copy of each non-US patent reference, together with a listing on Form PTO-1449, is submitted herewith. Applicant respectfully solicits the Examiner's consideration of the cited references and entry thereof into the record of this application.

Yours sincerely,

Eugene F. Derényi
Reg. No. 52,409

EFD/nb
Encl.

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PTO/SB/08A (08-03)

U.S. Patent and Trademark Office; U.S. DEPARTMENT OF COMMERCE

Complete if Known

(Use as many sheets as necessary)

Sheet	1	of	3
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Application Number	10/507,409
Filing Date	September 13, 2004
First Named Inventor	Colin M. Lay
Art Unit	
Examiner Name	
Attorney Docket Number	015049-1003

U. S. PATENT DOCUMENTS

[illegible]

FOREIGN PATENT DOCUMENTS

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Examiner Initials*	Cite No. ¹	Foreign Patent Document	Publication Date MM-DD-YYYY	Name of Patentee or Applicant of Cited Document	Pages, Columns, Lines, Where Relevant Passages Or Relevant Figures Appear	T ⁶
		Country Code ³ *Number ⁴ *Kind Code ⁵ (if known)				
	5	WO 97/26609	07-24-1997	McCartney		
	6	EP 0 875 035 B1	06-05-2002	McCartney		

Examiner Signature		Date Considered	
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*EXAMINER: Initial if reference considered, whether or not citation is in conformance with MPEP 609. Draw line through citation if not in conformance and not considered. Include copy of this form with next communication to applicant. ¹Applicant's unique citation designation number (optional). ²See Kinds Codes of USPTO Patent Documents at www.uspto.gov or MPEP 901.04. ³Enter Office that issued the document, by the two-letter code (WIPO Standard ST.3). ⁴For Japanese patent documents, the indication of the year of the reign of the Emperor must precede the serial number of the patent document. ⁵Kind of document by the appropriate symbols as indicated on the document under WIPO Standard ST.16 if possible. ⁶Applicant is to place a check mark here if English language Translation is attached.

This collection of information is required by 37 CFR 1.97 and 1.98. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 2 hours to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. **SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.**

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PTO/SB/08B (07-05)
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INFORMATION DISCLOSURE STATEMENT BY APPLICANT (Use as many sheets as necessary)		Complete if Known	
		Application Number	10/507,406
		Filing Date	September 13, 2004
		First Named Inventor	Colin M. Lay
		Art Unit	
		Examiner Name	
Sheet 2	of 3	Attorney Docket Number	015049-1003

NON PATENT LITERATURE DOCUMENTS			
Examiner Initials*	Cite No. ¹	Include name of the author (in CAPITAL LETTERS), title of the article (when appropriate), title of the item (book, magazine, journal, serial, symposium, catalog, etc.), date, page(s), volume-issue number(s), publisher, city and/or country where published.	T ²
	7	BROYLES, ROBERT W. et al., Budgeting and Controllable Cost Variances, Journal of Medical Systems, Vol. 6, No. 6, 1982 pp. 599-611	
	8	COOPER, ROBIN, The Rise of Activity-Based Costing-Part One et al., Journal of Cost Management, Summer 1988, pp. 45-54	
	9	COOPER, ROBIN, The Rise of Activity-Based Costing-Part Two et al., Journal of Cost Management, Fall 1988, pp. 41-48	
	10	COOPER, ROBIN, The Rise of Activity-Based Costing-Part Three et al., Journal of Cost Management, Winter 1989, pp. 34-46	
	11	COOPER, ROBIN, The Rise of Activity-Based Costing-Part Four et al., Journal of Cost Management, Spring 1989, pp. 38-49	
	12	COOPER, ROBIN et al., How Cost Accounting Distorts Product Costs et al., Management Accounting, April 1988, pp. 20-27	
	13	COOPER, ROBIN et al., Activity-Based Systems: Measuring the Costs of Resource Usage, Accounting Horizons, September 1992, pp. 1-13	
	14	COOPER, ROBIN et al., The Promise-And Peril- Of Integrated Cost Systems, Havard Business Review, July-August 1999, pp.109-119	
	15	DEARMAN, DAVID T. et al., Cost Knowledge and Cost-Based Judgment Performance, Journal of Management Accounting Research, 2001, pp.1-18	
	16	LAY, COLIN M., Health Care Finance, Winter 1998, pp. 1-18	

Examiner Signature		Date Considered	
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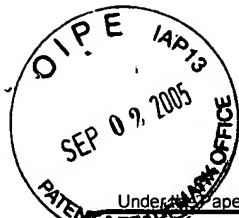
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Substitute for form 1449/PTO

INFORMATION DISCLOSURE STATEMENT BY APPLICANT

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Attorney Docket Number	015049-1003

Sheet	3	of	3
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NON PATENT LITERATURE DOCUMENTS

Examiner Initials*	Cite No. ¹	Include name of the author (in CAPITAL LETTERS), title of the article (when appropriate), title of the item (book, magazine, journal, serial, symposium, catalog, etc.), date, page(s), volume-issue number(s), publisher, city and/or country where published.	T ²
	17	LAY, COLIN M., Health Care Finance, Winter 2000, pp. 1-18	
	18	LAY, COLIN M., Master of Health Administration Programme, Winter 2002, pp. 1-6	
	19	LAY, COLIN M., Health Care Finance, Winter 2002, pp. 1-19	
	20	LAY, COLIN M., Master of Health Administration Programme, Winter 2003, pp. 1-5	
	21	LAY, COLIN M., Health Care Finance, Winter 2004, pp. 1-37	
	22	COKINS, GARY, Activity-Based Cost Management, 2001, pp.1-374, John Wiley & Sons, Inc., Canada	

Examiner Signature		Date Considered	
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